

FY 2006 ADOPTED SUMMARY OF EMPLOYEE BENEFIT COSTS BY CATEGORY

BENEFIT CATEGORY	FY 2004 Actual	FY 2005 Adopted Budget Plan	FY 2005 Revised Budget Plan	FY 2006 Advertised Budget Plan	FY 2006 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
FRINGE BENEFITS							
Group Health Insurance							
Expenditures	\$50,677,954	\$61,725,214	\$61,966,605	\$66,404,851	\$66,573,285	\$4,606,680	7.43%
Reimbursements	(8,601,308)	(8,294,563)	(8,294,563)	(9,677,735)	(9,680,482)	(1,385,919)	16.71%
Net Cost	\$42,076,646	\$53,430,651	\$53,672,042	\$56,727,116	\$56,892,803	\$3,220,761	6.00%
Dental Insurance							
Expenditures	\$0	\$0	\$0	\$2,562,500	\$1,762,500	\$1,762,500	-
Reimbursements	0	0	0	0	0	0	-
Net Cost	\$0	\$0	\$0	\$2,562,500	\$1,762,500	\$1,762,500	-
Group Life Insurance							
Expenditures	\$2,668,204	\$3,080,814	\$3,096,438	\$3,195,285	\$3,206,276	\$109,838	3.55%
Reimbursements	(884,040)	(556,546)	(556,546)	(1,015,493)	(1,015,920)	(459,374)	82.54%
Net Cost	\$1,784,164	\$2,524,268	\$2,539,892	\$2,179,792	\$2,190,356	(\$349,536)	(13.76%)
FICA							
Expenditures	\$44,727,366	\$48,859,385	\$49,058,591	\$52,410,826	\$52,623,250	\$3,564,659	7.27%
Reimbursements	(11,582,979)	(11,611,371)	(11,611,371)	(12,121,153)	(12,126,601)	(515,230)	4.44%
Net Cost	\$33,144,387	\$37,248,014	\$37,447,220	\$40,289,673	\$40,496,649	\$3,049,429	8.14%
Employees' Retirement							
Expenditures	\$25,114,178	\$33,506,748	\$33,506,748	\$37,061,273	\$37,210,578	\$3,703,830	11.05%
Reimbursements	(8,915,262)	(12,294,417)	(12,294,417)	(12,973,895)	(12,979,698)	(685,281)	5.57%
Net Cost	\$16,198,916	\$21,212,331	\$21,212,331	\$24,087,378	\$24,230,880	\$3,018,549	14.23%
Uniformed Retirement	\$24,823,288	\$30,240,540	\$30,873,312	\$33,207,127	\$33,207,127	\$2,333,815	7.56%
Police Retirement	\$14,682,200	\$15,665,171	\$15,665,171	\$17,473,164	\$17,473,164	\$1,807,993	11.54%
Virginia Retirement System	\$916,244	\$987,257	\$987,257	\$1,060,209	\$1,060,209	\$72,952	7.39%
Unemployment Compensation	\$387,563	\$507,986	\$507,986	\$403,033	\$403,033	(\$104,953)	(20.66%)
Capital Projects Reimbursements	(\$1,200,362)	(\$1,186,496)	(\$1,186,496)	(\$1,240,204)	(\$1,240,204)	(\$53,708)	4.53%
Fringe Benefit Expenditures	\$163,996,997	\$194,573,115	\$195,662,108	\$213,778,268	\$213,519,422	\$17,857,314	9.13%
Fringe Benefit Reimbursements	(\$31,183,951)	(\$33,943,393)	(\$33,943,393)	(\$37,028,480)	(\$37,042,905)	(\$3,099,512)	9.13%
General Fund Fringe Benefits	\$132,813,046	\$160,629,722	\$161,718,715	\$176,749,788	\$176,476,517	\$14,757,802	9.13%
OPERATING EXPENSES							
Tuition/Training	\$881,117	\$1,239,542	\$1,632,597	\$1,369,542	\$1,369,542	(\$263,055)	(16.11%)
Other Operating	38,702	35,246	35,246	39,037	39,037	3,791	10.76%
Worker's Compensation	6,311,085	6,413,588	6,738,058	0	0	(6,738,058)	(100.00%)
Employee Assistance Program	270,187	303,164	303,164	280,212	280,212	(22,952)	(7.57%)
Total Operating Expenses	\$7,501,091	\$7,991,540	\$8,709,065	\$1,688,791	\$1,688,791	(\$7,020,274)	(80.61%)
TOTAL EXPENDITURES	\$171,498,088	\$202,564,655	\$204,371,173	\$215,467,059	\$215,208,213	\$10,837,040	5.30%
TOTAL REIMBURSEMENTS	(\$31,183,951)	(\$33,943,393)	(\$33,943,393)	(\$37,028,480)	(\$37,042,905)	(\$3,099,512)	9.13%
NET COST TO THE COUNTY	\$140,314,137	\$168,621,262	\$170,427,780	\$178,438,579	\$178,165,308	\$7,737,528	4.54%